



Aztec Educational Foundation, Shawnee, KS  
Baby Safe Haven Inc., Philadelphia, PA  
Barga County Chip, Lansie, MI  
Cardiovascular Pharmacotherapy Symposium, Minneapolis, MN  
C & M Development Association, Joliet, IL  
Coalition for a National Memorial to Mahatma Gandhi, Potomac, MD  
Community Valley Community Outreach Corp., Bryn Athon, PA  
Comunidad en Accion, Inc., New Britain, CT  
CTC Swan Medical Fund Inc., Columbus, OH  
Dudley Ministries Inc, Milwaukee, WI  
Evergreen Living Foundation, Inc., Detroit, MI  
Evy Lessin Fund for Ovarian Cancer Research, Gladwynne, PA  
Friends of the Homeless Corp., Bayonne, NJ  
Hardy County Extension Service Foundation, Inc., Moorefield, WV  
Health Commons Institute, Falmouth, ME  
Heyoka Foundation, Inchellium, WA  
Hidden Talents Therapeutic Riding Inc., Fredonia, WI  
Horse Lovers United Inc., Salisbury, MD  
Hospice of Wythe Bland Inc., Wytheville, VA  
Houston Trial Lawyers Foundation, Houston, TX  
Jaga Learning Center, Little Rock, AR  
Josh Gottheil Memorial Fund for Lymphoma Research, Urbana, IL  
Joshua Richwine Memorial Fund, Norwood, MA  
Karl Pilsl Ministries Inc., Tulsa, OK  
Laulima Kokua Okamanawa, Hilo, HI  
Levitical Ministries Inc., Brunswick, TN  
Licking Valley Family "Y" Association, Cynthiana, KY  
Lily Fields Inc., Knoxville, TN  
Little Feet Child Care Center Inc., Farmington, NM  
Little People Place, Blytheville, AR  
Longmeadow Diamond Club, Springfield, MA  
Love Horizons, Inc., Country Club Hills, IL  
Lowndes County Public Schools Foundation, Hayneville, AL  
Macks Loving Day Care Center Inc., Baltimore, MD

Maryland Foundation for Research and Economic Education Inc., Baltimore, MD  
Melody Foundation A New Jersey Non-Profit Corporation, Princeton, NJ  
Metaphysical Alternative Group Inc., Royal Oak, MI  
Metropolitan Police Education Foundation, Inc., Nashville, TN  
Michelle McLean Children Trust, Inc., Washington, DC  
Midwest Funding Corporation, Overland Park, KS  
Midwest Missouri Youth Sports Association Inc., Raytown, MO  
Ministry of El Shaddai, Enterprise, AL  
Minnesota Agri-Growth Foundation, Inc., Bloomington, MN  
Minnesota Blades Hockey Club, Wayzata, MN  
Mt. Olive Development Corporation, Buffalo, NY  
A Museum in the Hudson Valley at Newburgh, Newburgh, NY  
Mutual Housing Group of Yonkers, Yonkers, NY  
NDI Management Corporation, Bronx, NY  
NEDP, Inc., Tupper Lake, NY  
New Choreographers Forum, Inc., Arlington, MA  
New Ebony Community Association, Inc., New York, NY  
New England Council for Middle East Studies, Inc., Providence, RI  
New Era Alternative Treatment Center Inc., Highland Park, MI  
Networks Theatre, Inc., Haverhill, MA  
New York Charities, New York, NY  
Ninas Gymnastics Foundation, Inc., Queens, NY  
Nine Lives Productions, Inc., Flushing, NY  
North Country Christian Radio Inc., Bemidji, MN  
Northeastern Native American Association, Inc., Jamaica, NY  
Northeast Resources, Inc., Minneapolis, MN  
Novak-Cullen Athletic Club, Omaha, NE  
NY Gulf War Fund, New York, NY  
Odyssey Dance Co., Inc., Astoria, NY  
Oekos A Foundation for Education, Inc., Harvard, MA  
Operation Eagle, Inc., Shrewsbury, MA  
Parents for a Better Playground, Derby, CT

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## Foundations Status of Certain Organizations

### Announcement 97-76

The following organizations have failed to establish or have been unable to maintain their status as public charities or as operating foundations. Accordingly, grantors and contributors may not, after this date, rely on previous rulings or designations in the Cumulative List of Organizations (Publication 78), or on the presumption arising from the filing of notices under section 508(b) of the Code. This listing does *not* indicate that the organizations have lost their status as organizations described in section 501(c)(3), eligible to receive deductible contributions.

*Former Public Charities.* The following organizations (which have been treated as organizations that are not private foundations described in section 509(a) of the Code) are now classified as private foundations:

Partners in Prevention, Inc., Weston, MA  
Pastoral Counseling Center of the  
Dover-Rochester Area, Rochester, NH  
Pen Club Vietnamese Writers of the  
Southern States of United States,  
Houston, TX  
Picture Project, Inc., New York, NY  
Playground Planners of Milton, Inc.,  
Milton, MA  
Polish Childrens Relief Fund, Inc., New  
York, NY  
Princeton Task Force on Ethics in  
Business Government and the  
Professions, Princeton, NJ

Project Yad, Inc., Brookline, MA  
Renaissance Development Enterprises  
Incorporated, Chicago, IL  
Rancho Santa Fe Youth Soccer, Rancho  
Santa Fe, CA  
Seniors Helping Seniors, Inc., Milford,  
OH  
Webster City Community Foundation,  
Inc., Webster City, IA  
Working Institute of Service Enfranchise-  
ment WISE, Harvey, LA

If an organization listed above submits  
information that warrants the renewal of its

classification as a public charity or as a private operating foundation, the Internal Revenue Service will issue a ruling or determination letter with the revised classification as to foundation status. Grantors and contributors may thereafter rely upon such ruling or determination letter as provided in section 1.509(a)-7 of the Income Tax Regulations. It is not the practice of the Service to announce such revised classification of foundation status in the Internal Revenue Bulletin.

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